UNITED STATES BAN SOUTHERN DISTRICT	OF NEW YORK	v	-					
In re:								
DELPHI AUTOMOTIVE SYSTEMS LLC			Chapter 1	1				
			Case No. 05-44640					
Debtor.								
		X	N/A					
NOTICE OF TRA	ANSFER OF CLAIM	I PURSUA	ANT TO	FRBP R	<u>ULE 30</u>	01(e)(1)		
To: (Transferee)	LONGACRE I			TD.				
		Transferor: A N Cooke Mfg. Co.						
		810 Seventh Avenue, 22 nd Floor New York, NY 10019						
	,	Attn: Vladimir Jelisavcic						
A transfer in the amount	of <u>\$12,029.66</u> from:							
A N Cooke Mfg. Co.								
	PO Box 178 3081 VIC Hei	dalbara W	act.					
	Australia	delberg w	est					
	Attn: Annie K	nibbs						
is acknowledged. By fil official claims register an							ed the	
Refer to INTERNAL correspondence relative t		MBER _			in	any f	urther	
			Intake Cl	erk				
FOR CLERK'S OFFICE This notice was maile		ed party,	by first	class m	ail, pos	st prepai	d on	
, 2007. Copy: Debtor's Attorney	,							
1,5								
		Deputy	Clerk					

EVIDENCE OF TRANSFER OF CLAIM

Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI AUTOMOTIVE SYSTEMS LLC ("Debtor")

Case No. 05-44640

Claim # N/A

A N COOKE MFG CO., its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7th Floor Seattle, Washington 98101

Attn: Dawnita Ehl

its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$12,029.66 ("Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated January 10, 2007.

A.N. COOKE MANUFACTURING COMPANY

By: /s/ Anne Knibbs Name: Anne Knibbs Title: Financial Controller LONGACRE MASTER FUND, LTD.

By:/s/ Steven S. Weissman Name: Steven S. Weissman

Title: Director